

Exhibit M (Redacted)

To the Honorable Judge Garaufis,

How does one start to talk about someone who has become so important in your life? Someone who you know has been there for you, supported you, made your life fuller and more promising? I have been anxious for weeks – worried about how in a couple of pages I could explain what an incredible person and lifelong friend Mike Cohen is, while trying to articulate but a fraction of the justice his friendship, mentorship and guidance deserves. Here it goes.

I met Michael within three hours of moving to London in 2012. In fact, my firm had given me one week to pack my stuff and move to London from New York for an indefinite amount of time. One of the main reasons was to take on as a client Michael and his previous employer, and help fix a relationship that had soured.

I still remember the first time we met. It lasted one minute. Mike, the most truthful and to the point person I had and still have ever met, told me that Goldman was doing a horrendous job covering his firm and that he didn't think I could change it. "Try your best, don't bother and waste my time... help my team out." That was that. I wondered if I would ever see him again.

Luckily for me—I got another chance soon after that. We started bonding over what anyone who knows Michael will tell you is the most important thing to him... his family. Mike had heard through the grapevine that I used to work in the equine industry and knew a lot about horses, racing and riding. His eldest daughter [REDACTED], age 11 at the time, had taken an interest in both horses and riding and he wanted to help her explore it. He reached out, and over the next couple months, not through a work relationship, not just together, but through time spent with Michael and his family, I started to get to know him.

We traveled to Ireland and France together with his daughter to see potential riding horses... we were looking for her first real horse to start riding. We went to race tracks... always with his daughter or whole family in England, France, and even while the family was on vacation in New York, to meet people in the horse industry, see horses at farms, and help his daughter expand her passion. Since I joined Wall Street eleven years ago I have witnessed the people I work with and clients always look for escapes from their family and from work – not once in eight years of knowing Mike did we do anything in racing or with horses that didn't involve his family. Without a shadow of a doubt— he is the person I have met in Wall Street that always put family first.

This extends far beyond just our mutual interest in racing. Mike never agreed to client events or fun dinners, even valuable work events we had--- it was family dinner every night. To see him often meant doing it with his family – dozens and dozens of times my catch ups with Mike involved his whole family, whether in their house in London or on the weekend in their country house. I started to get to know the family as well as him.

In 2016 my relationship with the family had grown so much I felt part of it. The son they never had. Michael and his wife Marisol hosted my 30th birthday at their home – going out of their way to welcome my friends and family from around the world, most of whom they never met. They treated me like their

second son. I have been to his two eldest children's bar / bat mitzvahs, countless birthdays, and at [REDACTED] 18th birthday just a couple weeks ago I experienced one of the prouder moments in life when, amongst [REDACTED] and her friends from school and family, no one else, I was asked to give her birthday speech. I know Michael, I know his family, and he is truly an amazing guy.

Around the same time that I started to get very close to Michael and his family, my own personal family drama entered my life.

Mike was there for me the whole way, and I don't know how I could have survived those two years without him. I spent multiple Christmas's and holidays at his house with just his family and me, even though he was going through his own "front of the newspaper" issues – much worse than my family's – he would call me, console me, guide me. He became my rock that I could confide in and count on.

Mike is one of the most devoted fathers you would ever see. Family first no exceptions. He has spent days at end watching his kids play sports, morning school runs, family vacations -- no trips without his family – both Mike and Marisol systematically have put their three beautiful and amazing Children first even with all the hardships he has had to endure.

When I look back over the last eight years of my life, there is no person I adore, respect or admire as much as Michael. He always says that he is not sentimental or touchy feely – I wish I could jump up and give him a big hug all the time. Working in a world where frankly I encounter questionable morality, broken family values and people living lies constantly... I can genuinely say Mike would be the number one antithesis to all of that. He is brutally honest, family first above all and his moral character I think we would all aspire to. I can think of no other person in the world I would rather write a letter of support for than Mike.

Sincerely,



Adam Victor